(*iv*) Submission of such accounts monthly to the office and the date within which they have to be submitted.

(*v*) Issue of receipt books from the Municipal Office.

(*vi*) Notification to the Municipal Office for recording the names and particulars of servants employed by the lessee for the collection of tolls at each toll-gate or station.

(*vii*) Exhibition of schedule of rates of toll in English and Kannada at each toll-bar for the information of the public.

(*viii*) Recognition or non-recognition of transfers of the lease by sale or gift or otherwise.

(*ix*) Cancellation of the lease for infringement of any provision of the Municipal Regulation in respect of the levy of tolls or of these rules or of the conditions of the notice of sale or of the agreement of lease.

SCHEDULE A.

1. Chintamani-Chinnasandra Road.
2. Srinivaspur-Chintamani Road.
3. Siddlaghatta-Chintamani Road.
4. Bagepalli-Chintamani Road.
5. Chelur-Chintamani Road.
6. Railway Station Road.

SCHEDULE B.

		Rs.	a.	p.
	Vehicles.			
1.	Every vehicle with spring	0	4	0
2.	Every jutka, cart, or wadder bandy drawn by two bullocks or buffaloes, laden	0	2	0
3.	Do do unladen	0	1	0
4.	Every cart drawn by a single bullock, laden	0	1	0
5.	Do do unladen	0	0	6
6.	Bicycle or tricycle	0	0	6
7.	Motor car	0	4	0
8.	Motor cycle	0	2	0
9.	Riksha	0	1	0
	Animals.			
1.	Elephant	0	8	0
2.	Camel	0	6	0
3.	Every buffaloe, bull, bullock or cow, laden or ridden ...	0	1	0
4.	Every horse	0	1	0
5.	Every ass or mule, laden or ridden	0	0	3
6.	Every mule, not laden	0	0	1

N.B.—Animals drawing any vehicle for which toll can be demanded are not also to be charged with toll.

R. PUTTUMADAPPA,
President.

OFFICE OF THE PRESIDENT, CITY MUNICIPAL COUNCIL, MYSORE.

Notice dated 17th July 1926.

In pursuance of the Municipal Council's Resolution No. 371, dated 26th June 1926, the revised draft rules which it is proposed to adopt for the levy and collection of Municipal taxes in Mysore City are herewith published for general information. The effect of the principal changes embodied in the revised rules is briefly indicated below :—

1. The special sanitary cess will for the present, be removed from the list of authorised taxes.

2. The octroi duty on betel-leaves will be abolished.

3. The existing house, water and lighting taxes will be collected as a consolidated rate, on bills issued once a year, but without prejudice to the assessee's option to pay in half-yearly instalments.

4. The present drainage cess which according to Government Order No. 7623-16-4, dated 30th May 1917, is collected at the rate of one Rupee per house connection will in future be levied at the rate of half per cent of the annual letting value of buildings. Exemption is made in the case of buildings of which no portion is situated within a distance of 50 feet from an underground or surface drain and the cess will be subject to a minimum of eight annas and a maximum of rupees three per year for any building.

5. Exemption from Octroi duty in respect of dutiable articles imported through the Post Office will be withdrawn.

Any objection or suggestion with respect to the draft rules may be communicated in writing to the undersigned on or before the 20th August 1926 after which date, the said draft rules will be taken into consideration.

N. MADHAVA RAO,
President.

Rules under Section 46 (i).

1. *Taxes and exemptions.*—The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the Schedule.

2. *How taxes may be collected.*—The taxes and imposts imposed by the Municipal Council or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only.

3. *Remissions.*—Subject to the sanction of the Municipal Council, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation.

4. *Claim for refund when not entertainable, within what period should be made.*—No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

4A. *Octroi refunds.*—Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (K) of the Regulation.

5. *Payment of refund when not to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated.

6. *Order for payment of refund to be written on bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Chief Officer, Revenue Officer or other officer authorised by the President.

7. *Refund on account of vacancy of buildings and lands.*—Refund on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation.

8. *Refund of amount paid on account of animal and vehicle tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year,

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half-year,

(*c*) if the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animal or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half-year.

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

9. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same description *each at different periods in one half-year*, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods.

10. *Vehicles or animals changing hands.*—If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year.

11. *Liability of transfer and transferee to rates and cesses until notice is given.*—When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises.

12. *Person liable in case of death.*—In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List. In case of two or more persons preferring rival claims to the same property, the President or other officer empowered in this behalf may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit. If at any time after a decision by such officer or the Managing Committee, as the case may be, any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered.

13. *Entry in Assessment List of Sub-Division.*—Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment List as if it was separate property.

14. *How bills prepared and issued.*—All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye-laws under Section 48 (j) and shall be issued under the signature of the President or other officer authorized in this behalf.

15. *Who to dispose of objections to Municipal bills.*—The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1).

Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay.

16. *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

17. *Owner should give notice of re-occupation.*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

18. *Notice fees.*—For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates:—

A fee of one anna if the amount due is less than Rs. 5.
Do two annas if the amount due is not less than Rs. 5 but less than Rs. 10.
Do four annas if the amount due is not less than Rs. 10 but less than Rs. 50.
A fee of six annas if the amount due is not less than Rs. 50 but less than Rs. 100.
Do eight annas if the amount due is Rs. 100 and over.

19. *Warrant fees.*—For every distraint made under Sub-Section (4) of Section 83 of the Regulation, fees shall be levied at the following rates:—

A fee of four annas	if the amount distrained	for	is less than	Rs. 5
Do six do	do		is not less than	Rs. 5 but less than Rs. 10
Do eight do	do	do		Rs. 10 but less than Rs. 25
Do one rupee	do	do		Rs. 25 but less than Rs. 50
Do two rupees	do	do		Rs. 50 but less than Rs. 75
Do three rupees	do	do		Rs. 75 but less than Rs. 100
Do five do	do		is Rs. 100	and over.

Where peons are kept in charge of property distrained, an additional fee of four annas per peon for each day shall be levied.

20. *Maintenance rates.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulations, namely:—

Serial No.	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
		Rs. a. p.		Rs. a. p.
1	Elephant	3 0 0	Included in the amount shown under Col. 3	3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do Calf	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds ...	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

Under Section 46 (j).

21. *Where Municipal dues may be written off.*—Subject to the sanction of the Municipal Council, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5, and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

22. *When Managing Committee may remit distress fees.*—The Managing Committee may remit the whole or any part of any fee chargeable for distress:—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes;
(*b*) if the person from whom any such fee is leviable is too poor to pay;
(*c*) if a warrant has been issued against a wrong person;
(*d*) if a bill presented is found to have been presented by mistake;
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake.

[*Vide* Rule 6 under Section 46 (i).]

..... District.....Refund Bill.

No. of payee	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above.

Treasury Officer. *President.*

SCHEDULE OF TAXES.

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	Consolidated rate on buildings.	(a) Buildings other than shops. (b) Shops ..	Nine per cent on the annual letting value .. Seven per cent on the annual letting value ..	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax, to pay 3 per cent representing water rate. (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes. (d) Buildings the annual letting value of which is Rs. 16 or less and which is the sole ratable property of the owner. (e) Buildings which are the property of the Municipality.	In advance in July of every year or at the option of the person liable in two equal instalments in advance in July and January every year.
2	Tax on vacant lands.	Vacant land ..	Four annas for every 80 square yards ..	Same as above, excepting Exemption (d).	Do
3	Tax on vehicles and animals.	All vehicles and animals kept for use within Municipal limits.	VEHICLES AND TAX YEARLY. Rs. a. p. (1) Four-wheeled carriage on springs drawn by two horses .. .. 10 0 0 (2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks .. 6 0 0 (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks .. .. 5 0 0 (4) Bicycle or tricycle or rickshaw .. 3 0 0 (5) Two-wheeled carts not mounted on springs drawn by double bullocks .. 3 0 0 (6) Two-wheeled carts not mounted on springs drawn by single bullock .. 2 0 0 (7) Motor Car .. .. 30 0 0 (8) ,, Cycle .. .. 15 0 0 ANIMALS AND TAXES, YEARLY. (1) Horse over 13 hands .. 6 0 0 (2) Horse of or under 13th hands or mule .. .. .. 3 0 0 (3) Bull or Bullock 1 0 0	(a) Vehicles and animals belonging to His Highness the Maharaja. (b) Vehicles and animals the property of Government unless Government consent to the levy of the tax. (c) Vehicles and animals belonging to the Municipality. (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act, 1869. (e) Juvenile vehicles such as perambulators, etc. (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale. (g) conveyance in transit or staying within Municipal limits not longer than Thirty days in any half-year. (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on out-door duties and cycles belonging to the out-door subordinates of the City Improvement Trust Board and Sub-Asst. Surgeons in charge of L. F. Dispensaries in the City. Provided that not more than one vehicle and animal shall be exempted without the special permission of the Municipal Council.	Do
4	Toll on vehicles and animals.	All vehicles and animals of the description given in column 4 entering the Municipal limits.	PARTICULARS. RATE OF TOLLS. Rs. a. p. On every four-wheeled carriage on spring .. .. .. 0 6 0 On every two-wheeled carriage on spring .. .. .. 0 3 0 On every hackney or cart drawn by men, bulls or bullocks, horses, asses or mules (laden) 0 3 0	(a) Carriages, carts and animals the property of or employed by Government or the Municipal Council or licensed or registered by the Municipal Council. (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government stores or of any other Government property or the property of His Highness the Maharaja.	

SCHEDULE OF TAXES.—*contd.*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
		Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight.	PARTICULARS. RATE OF TOLLS. Rs a. p. On every hackney or cart drawn by men, bulls, bullocks, horses, asses or mules (unladen) .. .. 0 1 6 On every buffalo, bull or bullock (laden) .. .. 0 0 9 On every horse over 13 hands, laden or ridden . .. .. 0 1 6 On every horse over 13 hands, not laden or ridden .. .. 0 0 9 On every elephant .. .. 0 12 0 Do camel .. .. 0 1 6 Do bicycle or tricycle .. 0 1 6 Do motor car .. .. 0 6 0 Do motor cycle .. .. 0 3 0 Do Rickshaw 0 3 0	(c) Vehicles and animals (whether owned or hired) used for the passage of Military, of Police Officers on duty or the conveyance or passage of any property or person in their custody.	
5	Octroi ..	The articles mentioned in the next column when imported into Municipal limits.	A. (1) Cocoanuts, fresh, each .. 0 0 1 (2) Do dry, maund .. 0 8 0 (3) Sugar, „ .. 0 4 0 (4) Jaggery „ .. 0 2 0 (5) Ghee „ .. 0 8 0 (6) Butter „ .. 0 4 0 B. (7) Oil per maund .. 0 2 0 (8) Korsoene oil, tin .. 0 2 0 (9) Oil seeds per candy .. 0 4 0 C. (10) Teak of 1st class quality, and beete .. Do do .. (11) Teakwood of inferior quality .. .. Do do .. (12) Junglewood do .. .. Do do .. .. (13) Chunam cart .. .. 0 4 0 D. (14) Tobacco, local, maund .. 3 0 0 (15) „ foreign, maund .. 3 8 0 E. (16) Piece-goods and other taxtile fabrics, such as cloth not including made-up clothing, drapery and haberdashery .. *ad valorem* 1 9 0 per cent.	(1) Personal luggage of travellers, and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the Bonded Warehouse as provided in the bye-laws. Provided that if such goods be not exported, they shall pay the full duty. (3) Six green cocoanuts, 6 dry cocoanuts, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a Railway train. (4) Goods imported by and on behalf of the Parakalaswamy Mutt. Re. 1 per 12 cubic feet or less and Rs. 2 for more than 12 cubic feet up to 25 cubic feet. Re. 0—1—3 for every additional cubic feet above 25 cubic feet. Re. 0—8—0 per 25 cubic feet or less. Re. 0—0—4 for every cubic feet above 25 cubic feet. Re. 0—8—0 per 25 cubic feet or less. Re. 0—0—4 for every cubic feet above 25 cubic feet.	Time of import of goods into Municipal limits.
6	Drainage Cess ..	Buildings ..	Half per cent on the annual letting value, subject to a minimum of eight annas and maximum of Rs. 3 per building	Buildings no portions of which his within 50 feet of underground or surface drain intended for the disposal of sewage.	In advance in July of every year or at the option of the person liable in two equal instalments in advance in July and January every year.